

BEFORE THE IDAHO BOARD OF TAX APPEALS

IN THE MATTER OF THE APPEAL OF DAVID PEEL) APPEAL NO. 07-A-2244
AND AVIVA WILDE from the decision of the Board of) FINAL DECISION
Equalization of Kootenai County for tax year 2007.) AND ORDER

VACANT LAND APPEAL

THIS MATTER came for hearing on October 2, 2007, in Coeur d' Alene, before Board Member Linda S. Pike. Board Members Lyle R. Cobbs and David E. Kinghorn participated in this decision. Appellants did not appear at hearing. Residential Appraisers Chrystal Booth and Ken Merwin, Residential Manager Darin Krier, and Assessor Mike McDowell appeared for Respondent Kootenai County. This appeal is taken from a decision of the Kootenai County Board of Equalization (BOE) denying the protest of the valuation for taxing purposes of property described as Parcel No. 47N03W261450.

The issue on appeal is the market value of a vacant land parcel.

The decision of the Kootenai County Board of Equalization is affirmed.

FINDINGS OF FACT

The assessed land value is \$56,160. Appellants request the land value be reduced to \$38,500.

The subject property is a five (5) acre unimproved rural parcel located on the east side of Lake Couer d'Alene, east of Harrison, Idaho.

On September 13, 2007, this Board received a letter from Appellants stating they would be unable to appear at hearing. The letter included some hand-written notes concerning four (4) properties, though it was unclear the source of the information or whether the "values" listed were assessments or sales prices. Appellants also outlined several reasons for bringing this appeal, including, among others;

- "The property was compared to un-like properties . . .",
- "Please, you must realize, that no one in good-faith can say that this property is worth more than what we paid for it, based on 'possible' future value.",
- "Unless the County Assessor began engaging in fortune-telling, this cannot be acceptable by any reasonable human being.", and
- "If the County Assessor has his crystal ball handy, please let us know whether we'll get back from our overseas tour in one piece."

Respondent appeared at hearing and submitted five (5) sales in the area to support subject's assessed value. Analysis of the sales properties was conducted to arrive at subject's assessed value, including time-adjustments to reflect values as of the January 1, 2007 lien date.

CONCLUSIONS OF LAW

This Board's goal in its hearings is the acquisition of sufficient, accurate evidence to support a determination of fair market value. This Board, giving full opportunity for all arguments and having considered all testimony and documentary evidence submitted by the parties in support of their respective positions, hereby enters the following.

Idaho Code § 63-511 (4), in pertinent part states, "[i]n any appeal taken to the board of tax appeals . . . the burden of proof shall fall upon the party seeking affirmative relief to establish that the valuation from which the appeal is taken is erroneous . . . [a] preponderance of evidence shall suffice to sustain the burden of proof."

Respondent presented five (5) sales and other analysis to support subject's assessed value.

As Appellants did not appear at hearing, nothing aside from the letter received by the Board on September 13, 2007 was offered to support subject's proposed value. As noted above,

the letter contained unsupported assertions that subject's assessed value was too high and the sales presented by Respondent at BOE were not comparable to subject. The hand-written notes concerning other properties failed to indicate whether the values listed were assessments or sales prices. Nor was any information provided regarding the similarities or differences of these properties compared to subject. In other words, Appellants have failed to meet the burden of proof required to overturn subject's assessed value. Accordingly, the decision of the Kootenai County Board of Equalization is affirmed.

FINAL ORDER

In accordance with the foregoing Final Decision, IT IS ORDERED that the decision of the Kootenai County Board of Equalization concerning the subject parcel be, and the same hereby is, affirmed.

MAILED January 4, 2008